

RESOLUTION TO SUPPORT AN EXCISE TAX ON ELECTRONIC NICOTINE DELIVERY SYSTEMS

WHEREAS, It was in 1912 that smoking tobacco was linked to lung cancer, and it took more than 50 years for the US Surgeon General to declare smoking a health hazard and another 45 years before the Food and Drug Administration (FDA) was given the authority to regulate tobacco products.

WHEREAS, Many electronic nicotine delivery system (ENDS), also marketed as electronic cigarettes, contain juices with nicotine, a highly addictive drug for which there are no safe levels.

WHEREAS, There is currently insufficient evidence to conclude that ENDS, or electronic cigarettes, help users quit smoking.¹

WHEREAS, Many electronic cigarette juices are flavored in such a way to be attractive to youth such as peanut butter and jelly, Mountain Dew, Skittles, bubblegum, cotton candy, cherry licorice and grandma's apple pie.

WHEREAS, Electronic cigarette companies currently advertise their products to a broad audience that includes 24 million youth in the United States. Youth exposure to electronic cigarette advertisements increased by 256% from 2011 to 2013 and young adult exposure to electronic cigarette ads jumped 321 percent in the same time period. More than 80% of the advertisements in 2013 were for a single brand, Blu eCigs, which is owned by the tobacco company Lorillard.²

WHEREAS, A recent study from the Centers for Disease Control and Prevention reported that rates of electronic cigarette use among U.S. youth more than doubled from 2011 to 2012, with 10 percent of high school students admitting to having used electronic cigarettes.³

WHEREAS, Almost 76% of youth who had tried an electronic cigarette had also tried a regular cigarette. Altogether, in 2012 more than 1.78 million middle and high school students nationwide had tried electronic cigarettes.³

WHEREAS, while electronic cigarettes are likely to be less toxic than conventional cigarettes, their use poses threats to adolescents and fetuses of pregnant mothers using these devices.⁴

WHEREAS, the FDA conducted an analysis on samples of electronic cigarettes and components from two leading brands, which showed that the product contained detectable levels of known carcinogens and toxic chemicals to which users could potentially be exposed. The FDA's findings also suggested that quality control processes used to manufacture these products are inconsistent or non-existent.⁵

WHEREAS, According to FDA the electronic cigarette cartridges that were labeled as containing no nicotine had low levels of nicotine present in all cartridges tested, except one.⁵

WHEREAS, The American Association of Poison Control Centers reports that, through December 31, 2014, there have been 3,957 calls so far this year involving exposures to electronic cigarette devices and liquid nicotine. That is up from 1,542 in 2013, 460 in 2012 and 271 in 2011.⁶

WHEREAS, North Carolina, the number one tobacco producing state, taxes liquid nicotine at 5 cents per milliliter.⁷

WHEREAS, More than 100 studies from high-income countries clearly demonstrate that increases in taxes on cigarettes and other tobacco products lead to significant reductions in cigarette smoking and other tobacco use.⁸

THEREFORE BE IT RESOLVED, that the Idaho Association of Local Boards of Health support establishing an excise tax on ENDS including the delivery devices and liquid solutions used in the devices.

¹National Institute on Drug Abuse. (2014). Electronic Cigarettes (e-Cigarettes) [Fact Sheet]. Retrieved from <http://www.drugabuse.gov/publications/drugfacts/electronic-cigarettes-e-cigarettes>

²Duke, J. C., Lee, Y. O., Kim, A. E., Watson, K. A., Arnold, K. Y., Nonnemaker, J. M., & Porter, L. (2014). Exposure to electronic cigarette television advertisements among youth and young adults. *Pediatrics*, 134(1), e29-36. doi: 10.1542/peds.2014-0269

³Centers for Disease Control and Prevention (2013). E-cigarette use more than doubles among U.S. middle and high school students from 2011-2012. Retrieved from <http://www.cdc.gov/media/releases/2013/p0905-ecigarette-use.html>

⁴World Health Organization (2014, August). Backgrounder on WHO report on regulation of e-cigarettes and similar products. Retrieved from <http://www.who.int/nmh/events/2014/backgrounder-e-cigarettes/en/>

⁵U.S. Food and Drug Administration. (2014, April 22). Summary of Results: Laboratory Analysis of Electronic Cigarettes [Article]. Retrieved from <http://www.fda.gov/NewsEvents/PublicHealthFocus/ucm173146.htm>

⁶American Association of Poison Control Centers. (2014, November). E-Cigarette Devices and Liquid Nicotine [Article]. Retrieved from <http://www.aapcc.org/alerts/e-cigarettes/>

⁷General Assembly of North Carolina Session 2013. §14-313 HB 1050 (2014)

⁸Chaloupka, F. J., Yurekli, A., Fong, G. T. (2012). Tobacco taxes as a tobacco control strategy. *Tobacco Control*, 2012;21:172-180
doi:10.1136/tobaccocontrol-2011-050417